## Form 7004

(Rev. Nov. 1971)
Department of the Treasury
Internal Revenue Service

## Application for Automatic Extension of Time to File Corporation Income Tax Return

(Under section 6081(b) of the Internal Revenue Code)

NOTE: Prepare this form in duplicate. File the original with the Internal Revenue office where you are required to file your income tax return. Attach the duplicate to your income tax return.

Name of corporation	Employer Identification Number
Number and street	Check type of return to be filed:
	☐ Form 1120
	☐ Form 1120–F
	☐ Form 1120–L
City or town, State, and ZIP code	☐ Form 1120–M
City of town, State, and 21F code	☐ Form 1120-S
	Form 990–C
	☐ Form 990–T
An automatic 2 month sytematics of time until	
An automatic 3-month extension of time until, 19, is hereby requested in of the corporation named above for the taxable year beginning	
1. If the taxable year above is for a period of less than 12 months, is the short period attribut	
an accounting period?	
2. Does this application also cover subsidiaries to be included in a consolidated return?	· · · · · Yes \ No \
If "Yes," complete the following:	
Name and Address of Each Member of the Affiliated Group	Employer Identification No.
3. At least 50 percent of the tax tentatively determined to be due (line 3(c)) must be depos date of the corporation's income tax return. See instructions for depositary method of paym	ited on or before the original due ent.
(a) Tentative amount of income tax for the taxable year including any—	
Minimum tax on tax preference items Personal holding company tax	
Tax from recomputing a prior year investment credit	
Foreign tax credit	• • •
Investment credit	
Credit from regulated investment companies Credit for Federal tax on special fuels, nonhighway gasoline, and lubricating oil	
- · · · · · · · · · · · · · · · · · · ·	
(b) Less: (i) Overpayment from prior year allowed as a credit	
(ii) Estimated tax payments (deposits) for the taxable year	
(iii) Less refund of estimated tax for the taxable year applied for on Form 4466	)
(c) Balance due	
(d) Amount required to be deposited—at least 50 percent of line 3(c)	
SIGNATURE (See instruction 9)	
•	
Under penalties of perjury, I declare that I have been authorized by the above-named corp	
that to the best of my knowledge and belief the statements made herein are true, correct, and	
officer of the corporation;   an agent enrolled to practice before the Internal Revenue Service of the Corporation of the Corpo	ce;  an attorney in good stand-
ng of the bar of the highest court of; or a certified public ac	countant duly qualified to practice
(Specify jurisdiction)	
n	
(Specify jurisdiction)	
(Signature of officer or agent) (Title)	(Date)
A Copy of This Application Must Be Attached to the Corporation's Income	ı ax Keturn

## Instructions

1. Depositary method of payment.—Corporations, both domestic and foreign, must deposit all income tax payments with an authorized commercial bank depositary or Federal Reserve bank. All deposits must be accompanied by a Federal Tax Deposit Form 503.

Please enter the serial number of Form 503 on your remittance. Do not remit directly to Internal Revenue Service.

Timeliness of deposits will be determined by the date the deposit was received by the commercial bank depositary or Federal Reserve bank. However, a deposit received after the due date will be considered timely if the corporation establishes that it was mailed on or before the second day before the prescribed due date.

A supply of Forms 503 will be mailed to domestic corporations on a cyclical basis depending on the taxable year of the corporation. Domestic and foreign corporations needing Forms 503 may obtain them from the Internal Revenue Service office where they will file their returns. The application should include the corporation's name, identification number, address, taxable year to which the deposits relate, and a statement identifying the corporation as being foreign or domestic.

Corporations surrendering Treasury bills to Federal Reserve banks in payment of corporation income or estimated income taxes must submit with the securities a Form 503 on which the face amount of the bills has been entered in the space provided for the amount of the deposit. The Federal Reserve bank will acknowledge receipt of the bills and will effect the deposit on the date the taxes become due. Corporations should not submit with their tax returns the receipts for Treasury bills surrendered to Federal Reserve banks.

2. Who may file.—This application is to be used by a corporation to request an automatic 3-month extension of time to file its income tax return.

The extension is allowed upon the timely and proper filing of this form and timely deposit of the required amount in accordance with instructions 1 and 5.

If a further extension is required by the corporation beyond the 3 months automatically allowed by the filing of Form 7004, an application may be filed on Form 7005, Application for Additional Extension of Time to File Corporation Income Tax Return.

**3. When to file.**—File this application on or before the original due date of the corporation's income tax return.

4. How and where to file.—Complete this form in duplicate. File the original with the Internal Revenue office where the corporation will file its income tax return. (See instructions accompanying the corporation's income tax return.) Attach the duplicate to the corporation's income tax return when it is filed.

The corporation's income tax return may be filed any time prior to the expiration of the 3-month period.

- **5.** Amount of deposit.—The corporation must deposit at least the amount that would be required if it elected to pay its final tax liability in two installments. The installment privilege is limited to the amount shown on line 3(c) of this form. Therefore, any portion of the final tax not shown on line 3(c) will bear interest at the rate of 6 percent a year from the original due date of the corporate return to the date of payment.
- 6. Penalty for failure to pay tax.—Section 6651 of the Code imposes a penalty for failure to pay tax (other than estimated income tax) when due. The late payment penalty is one-half percent per month or fractional part of a month, unless there is reasonable cause for failure to pay on time. However, even though an automatic extension has been granted to a corporation, the penalty will be asserted if the amount of tax shown on line 3(c) is deliberately understated.
- 7. Consolidated returns.—If a consolidated return is to be filed, a parent corporation may request extensions for its subsidiaries. In such case, the name, address, and employer identification number of each member of the affiliated group for which the extension is desired must be listed in item 2.

The filing of this form by a parent is not considered as an exercise of the privilege of making a consolidated return.

- **8.** Termination of extension.—Internal Revenue may terminate the automatic extension at any time by mailing a notice of termination to the corporation or to the person who requested the extension for the corporation. The notice shall be mailed at least 10 days prior to the termination date designated in the notice.
- 9. Signature.—Form 7004 must be signed by a person authorized by the corporation to do so, and who is either (a) an officer of the corporation, (b) a person currently enrolled to practice before the Internal Revenue Service, or (c) an attorney or certified public accountant qualified to practice before the Internal Revenue Service under Public Law 89–332.